HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years
8418.1	-Combined refrigerator-freezers, fitted with separate external doors:																						
8418.10.10	---Of a capacity exceeding 500L	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.10.20	---Of a capacity exceeding 200L, not exceeding 500L	15.0%	13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.10.30	---Of a capacity not exceeding 200L	15.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8418.2	-Refrigerators, household type:																						
8418.21	--Compression-type:																						
8418.21.10	---Of a capacity exceeding 150L	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.21.20	---Of a capacity exceeding 50L, not exceeding 150L	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.21.30	---Of a capacity not exceeding 50L	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.29	--Other																						
8418.29.10	---Semiconductor-type	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8418.29.20	--Absorption-type, electrical	15.0%	13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.29.90	---Other	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8418.3	-Freezers of the chest type, not exceeding 800L capacity:																						
8418.30.10	---Of a refrigerating temperature of -40℃or lower	9.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8418.30.2	---Of a refrigerating temperature higher than -40℃:																						
8418.30.21	----Of a capacity exceeding 500L	23.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.30.29	----Other	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8418.4	-Freezers of the upright type, not exceeding 900L capacity:																						
8418.40.10	---Of a refrigerating temperature of -40℃or lower	9.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8418.40.2	---Of a refrigerating temperature higher than -40℃:																						
8418.40.21	----Of a capacity exceeding 500L	15.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8418.40.29	----Other	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8418.50.00	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.6	-Other refrigerating or freezing equipment; heat pumps:																						
8418.61	-- Heat pumps other than air conditioning machines of heading 84.15:																						
8418.61.20	--- Compression type units	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.61.90	---Other	15.0%	13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.69	--Other:																						
8418.69.20	---Refrigerating units	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.69.90	---Other	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.9	-Parts:																						
8418.91.00	--Furniture designed to receive refrigerating or freezing equipment	18.0%	16.4%	14.7%	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.99	--Other:																						
8418.99.10	---Of refrigerating units and heat pumps	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.99.9	---Other:																						
8418.99.91	----Of freezing equipment of a refrigerating temperature of -40℃or lower	9.5%	8.6%	7.8%	6.9%	6.0%	5.2%	4.3%	3.5%	2.6%	1.7%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.99.92	----Of refrigerating or freezing equipment of a refrigerating temperature higher than -40℃and a capacity exceeding 500L	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8418.99.99	----Other	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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8419	**Machinery, plant or laboratory equipment, whether or not electrically heated(excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:**																						
8419.1	-Instantaneous or storage water heaters, non-electric:																						
8419.11.00	--Instantaneous gas water heaters	35.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8419.19	--Other:																						
8419.19.10	---Solar water heaters	35.0%	31.8%	28.6%	25.5%	22.3%	19.1%	15.9%	12.7%	9.5%	6.4%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.19.90	---Other	35.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8419.20.00	-Medical, surgical or laboratory sterilizers	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.3	-Dryers:																						
8419.31.00	--For agricultural products	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.32.00	--For wood, paper pulp, paper or paperboard	9.0%	8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.39	--Other:																						
8419.39.10	---Breeze pottery blanks dryers	9.0%	8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.39.90	---Other	9.0%	8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.4	-Distilling or rectifying plant:																						
8419.40.10	---Stripping towers	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.40.20	---Rectifying towers	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.40.90	---Other	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.50.00	-Heat exchange units	10.0%	9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.6	-Machinery for liquefying air or other gases:																						
8419.60.1	---Oxygen producers:																						
8419.60.11	----Oxygen preparation volume no less than 15000m 3 /h	12.0%	10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.60.19	----Other	13.0%	11.8%	10.6%	9.5%	8.3%	7.1%	5.9%	4.7%	3.5%	2.4%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.60.90	---Other	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.8	-Other machinery, plant and equipment:																						
8419.81.00	--For making hot drinks of for cooking or heating food	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.89	--Other:																						
8419.89.10	---Hydroformer vessels	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.89.90	---Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.9	-Parts:																						
8419.90.10	---Of water heaters	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8419.90.90	---Other	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8420	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:**																						
8420.10.00	-Calendering or other rolling machines	8.4%	8.0%	7.6%	7.2%	6.8%	6.4%	6.0%	5.6%	5.2%	4.8%	4.4%	4.0%	3.6%	3.2%	2.8%	2.4%	2.0%	1.6%	1.2%	0.8%	0.4%	0.0%
8420.9	-Parts:																						
8420.91.00	--Cylinders	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8420.99.00	--Other	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8421	**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:**																						
8421.1	-Centrifuges, including centrifugal dryers:																						